

ADJUSTMENTS		INCOME STATEMENT			BALANCE SHEET	
	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	
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	ACCOUNT TITLE	TRIAL BALANCE		DEBIT
		DEBIT	CREDIT	
1	Cash in Bank			
2	Petty Cash			
3	Notes Receivable			
4	Interest Receivable			
5	Accounts Receivable			
6	Allowance for Doubtful Accounts			
7	Merchandise Inventory			
8	Supplies			
9	Prepaid Insurance			
10	Store Equipment			
11	Accumulated Depreciation — Store Equipment			
12	Office Equipment			
13	Accumulated Depreciation — Office Equipment			
14	Notes Payable			
15	Accounts Payable			
16	Salaries Payable			
17	Interest Payable			
18	Employees Income Tax Payable			
19	FICA Tax Payable			
20	State Unemployment Tax Payable			
21	Federal Unemployment Tax Payable			
22	Sales Tax Payable			
23	Property Tax Payable			
24	R. C. Yost, Capital			
25	R. C. Yost, Drawing			
26	Income Summary			
27	Sales			
28	Sales Returns and Allowances			
29	Sales Discount			
30	Purchases			
31	Purchases Discount			
32	Sales Salaries Expense			
33	Advertising Expense			
34	Depreciation Expense — Store Equipment			
35	Miscellaneous Selling Expense			
36	Office Salaries Expense			
37	Rent Expense			
38	Supplies Expense			
39	Payroll Taxes Expense			
40	Carried Forward			

Sheet

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	ACCOUNT TITLE	TRIAL BALANCE		DEBIT
		DEBIT	CREDIT	
1	<i>Amounts Forwarded</i>			
2	<i>Insurance Expense</i>			
3	<i>Property Tax Expense</i>			
4	<i>Uncollectible Accounts Expense</i>			
5	<i>Depreciation Expense — Office Equipment</i>			
6	<i>Miscellaneous General Expense</i>			
7	<i>Interest Income</i>			
8	<i>Gain on Disposal of Plant Assets</i>			
9	<i>Interest Expense</i>			
10	<i>Loss on Disposal of Plant Assets</i>			
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12	<i>Net Income</i>			
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## South Coast Electronics

## Schedule of Accounts Receivable

June 30

Coast Hi-fi	216530
Coyote Hills Music	664000
Home & Sons Audio	119005
Saddleback Music Co.	171679
Valley Entertainment Center	180266
Total Accounts Receivable	1351480

South Coast Electronics  
Schedule of Unpaid Vouchers

June 30

VOU. NO.	PAYEE	
1614	Western Components, Inc.	443000
1616	Jensen Supply Co.	14210
1620	Hayashi, Inc.	273910
1628	American Sound Corp.	421800
1631	R & D Manufacturing Corp.	183000
1632	Orange County Chronicle	60625
1633	Peters Business Supplies	47500

*South Coast Electronics*  
*Income Statement*



*South Coast Electronics*

*Capital Statement*

*South Coast Electronics*  
*Post-Closing Trial Balance*

*South Coast Electronics*

*Balance Sheet*

TEAR ON PERFORATION

